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**AUDIT COMMITTEE REPORT ON THE INTERNAL CONTROL SYSTEM AND  
FINANCIAL RECORDS OF ACENTDFB, AHMADU BELLO UNIVERSITY, ZARIA  
FOR THE PERIOD 1ST JULY, 2023 – 31ST DECEMBER, 2023**

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Project ID: P126974 (IDA/Grant No: 5414 NG)

1ST MARCH, 2024

## **1. REPORT OF THE AUDIT COMMITTEE**

In line with the mandate of the Committee to ensure compliance with both National and other relevant Financial Laws, Project Operational Manual (POM), implementation arrangement structure and reports on inherent risks, we are pleased to present our report for the 2023 second quarter (1<sup>ST</sup> JULY, 2023 – 31<sup>ST</sup> DECEMBER, 2023) to the Board of ACENTDFB.

## **2. ABRIDGED RESPONSIBILITIES OF THE PROJECT**

The ACENTDFB is one of the Africa Centres of Excellence (ACEs) sponsored by the World Bank specifically to strengthen the capacity of 12 participating countries namely: Republic of Benin, Burkina Faso, Cote d'Ivoire, Republic of Cameroon, Republic of Djibouti, Republic of Ghana, Republic of Guinea, Republic of Niger, Federal Republic of Nigeria, Republic of Senegal, Republic of The Gambia, and Republic of Togo.

The objective of the Project is to improve the quality, quantity and development impact of postgraduate education in selected universities through regional collaboration and training. The Centre was established to fill the existing gap in postgraduate training and cutting-edge research that addresses regional developmental challenges, especially as it relates to neglected tropical diseases and forensic sciences.

Currently, the Centre in collaboration with the Department of Biochemistry runs postgraduate programmes (MSc and PhD) in Biotechnology and PGD in Forensic Science. These programmes have received both national and international

accreditation. The resource verification for the Centre's planned programme for MSc in Forensic Science conducted by NUC was successful. The Centre also organized hands-on workshops (national and regional) on molecular techniques in the identification and diagnosis of some neglected tropical diseases and bioinformatics during the period under review.

### **3. THE AUDIT COMMITTEE**

The main objective of the Audit Committee is to review the financial reporting processes, the Internal and External audit reports of the Centre's system of internal controls; compliance with relevant laws and regulations thereby assisting the board to fulfil its oversight responsibilities. The Management of the Centre is accountable for the design of internal control systems that will provide reasonable assurance towards the achievement of operational goals. To achieve the targeted goals, the Audit Committee and the Centre Management review and deliberate on the quality of the financial statements and clarity of disclosures in the Internal Audit Report of the Centre.

The Committee was inaugurated on 2<sup>nd</sup> June, 2022 and held its first meeting immediately after inauguration and thereafter several meetings were held.

The composition of the Committee comprises non-executive members as follows:

<b>Members</b>	<b>Faculty/Unit</b>	<b>Status</b>
Prof. Mohammed Umaru Kawu	Faculty of Veterinary Medicine	Internal Council member) – Chairman
Prof. Abdullahi Yunusa Idris	Faculty of Pharmaceutical Sciences	Member
Prof. Donatus Adie	Faculty of Engineering	Member
Aliu Nuhu Onimisi	Bursary Department	Member/Secretary
Maiyaki Hamisu Musa	Internal Audit Division	Member

#### **4.0 REVIEW OF PROJECT OFFICERS REPORT ON THE CENTRE'S ACTIVITIES**

The reports of the following officers were reviewed:

##### **4.1 INTERNAL AUDITOR**

The Committee has studied the Internal Audit reports for 1<sup>st</sup> July, 2023 to 31<sup>st</sup> December, 2023 and deliberated on the content of the report. We are satisfied with the report of the Internal Auditor and observations raised that are pertinent to his operations.

In the light of the above, the Committee wish to present the following observations for the attention of the Management of the Centre:

##### **I. Improvement in record keeping of inventories.**

The Committee has reviewed the reports of the Resident Auditor and wishes to reiterate the need for the Centre to maintain relevant books of account for inventories procured and issued out, using appropriate vouchers.

However, the Committee welcome the idea of the deployment of a more competent store officer as a replacement for the retired Store Officer.

## II. Asset register

The Committee wish to advise that a computerized Assets Register should be maintained for the record keeping of the Centre's assets for the ease of necessary computations and ease of reference.

## III. Accounting software

The Committee wish to reiterate the retraining of account and audit personnel for adequate knowledge of the package and maximum utilization.

### 4.1 2023 EXTERNAL AUDITOR'S REPORT

The Committee was informed that the 2023 External Auditor's Reports were in progress and will be made available as soon as the exercise is concluded.

### 4.2 MONITORING AND EVALUATION REPORT

The Committee noted and commended the following achievements of the Centre in 2023:

- Submitted concept notes and applications for NIH – D43 research grant.
- Interacted with the HCERES accreditation team from the UK for MSc and PhD Biochemistry programmes.
- Went on visitation to the University of Bremen, Germany for academic and research collaboration.
- Attended the 10th Regional workshop in Abidjan – interacted with AAU and WB officials.
- Attended two workshops organized by TRAPCA and AAU in Nairobi, Kenya and Cotonou.
- Admitted a total of 29 postgraduate students for MSc and PhD Biotechnology
- Verification of newly admitted students and internship records by Technopolis.

- Successfully conducted external examination and graduated 5 MSc and 1 PhD in Biotechnology.
- Received the 2022 External Auditor's report.
- Co-hosted a university wide workshop on intellectual property and technology transfer.

## 5.0 RECOMMENDATIONS

### I. External Auditor

The Management of the Centre is advised to expedite the process of completion of the 2023 External Audit exercise and develop a workable timeline for the preparation of annual reports to curtail delay in reporting.

### II. Management of the Centre

The Management ( M& E) of the Centre is advised to provide a comprehensive list of all DLIs, identify challenges and develop strategies to surmount obstacles that affect the attainment of desired targets for the DLIs.

### III. Record keeping of inventories.

All procurement activities should be receipted by the Store Officer and properly documented using a Store Receipt Voucher (SRV), and Store Issue Voucher (SIV).

### IV. Copies of signed MoU.

Copies of signed MOUs should be archived in the Centre as well as in the Registrar's Office/Legal Office and Directorate of Academic Planning.

### V. Compliance With Accounting Standards

The Accountant of the Project should improve its compliance with the Federal Government directive on the implementation of International Public Sector Accounting Standards (IPSAS) in all transactions of public sector organizations.

## VI. Fixed Assets Register.

The Fixed assets register should be regularly updated and should contain the percentage of depreciation, accumulated depreciation, net book value and profit/loss to be realized from disposals after the useful life span of the assets and eventual disposals.

### 6.0 CONCLUSION

The Committee appreciate the progress made by the Management in the Internal Control System and the significant achievements attained in some DLIs, especially the construction of the new Admin Block and supporting infrastructure. However, the Committee urges the management to put in place a workable system for timely preparation and receipt of External Auditor's reports and tangible measures to improve low performing DLIs.



**Prof. Mohammed U. Kawu**  
**Chairman, Audit Committee**



**Aliu Nuhu Onimisi**  
**Secretary, Audit Committee**